

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently Amended) A refrigerating machine oil, comprising:  
a mineral oil; and  
a phosphorothionate and a phosphorous-based additive other than said  
phosphorothionate;  
wherein a nitrogen content in the mineral oil is no more than 20 ppm by mass,  
and;  
wherein a percentage of aromatic ring structure(~~%CA~~) (%C<sub>A</sub>) in the mineral oil is  
from 8 to 15, and  
wherein a sulfur content in the mineral oil is no more than 75 ppm by mass, and  
wherein the phosphorus-based additive other than the phosphorothionate is at  
least one phosphorus compound selected from phosphoric acid esters, acidic  
phosphoric acid esters, amine salts of acidic phosphoric acid esters, chlorinated  
phosphoric acid esters, and phosphorous acid esters.
- 2-3. (Cancelled).
4. (New) The refrigerating machine oil according to claim 1, wherein the  
mineral is obtained by hydrotreatment.

5. (New) The refrigerating machine oil according to claim 1, wherein the mineral is obtained by hydrotreating.

6. (New) The refrigerating machine oil according to claim 1, wherein the mineral oil is not less than 90% by mass with respect to the total weight of the refrigerating machine oil.

7. (New) The refrigerating machine oil according to claim 1, wherein an amount of the phosphorothionate is 0.01 to 5.0% by mass and an amount of the phosphorus-based additive other than the phosphorothionate is 0.01 to 5.0% by mass with respect to the total amount of the refrigerating machine oil.

8. (New) A refrigerating machine oil, comprising:

a mineral oil;

wherein a nitrogen content in the mineral oil is no more than 20 ppm by mass,

a percentage of aromatic ring structure(%C<sub>A</sub>) in the mineral oil is from 8 to 15,

a sulfur content in the mineral oil is no more than 75 ppm by mass, and

a kinematic viscosity of the mineral oil at 40°C is 3-200 mm<sup>2</sup>/s.

9. (New) The refrigerating machine oil according to claim 8, wherein the refrigerating machine oil further comprises a phosphorothionate and a phosphorous-based additive other than said phosphorothionate.

10. (New) The refrigerating machine oil according to claim 8, wherein the mineral is obtained by hydrotreating.

11. (New) The refrigerating machine oil according to claim 8, wherein the mineral oil is not less than 90% by mass with respect to the total amount of the refrigerating machine oil.

12. (New) The refrigerating machine oil according to claim 9, wherein an amount of the phosphorothionate is 0.01 to 5.0% by mass and an amount of phosphorus-based additive other than the phosphorothionate is 0.01 to 5.0% by mass with respect to the total weight of the refrigerating machine oil.